



STATE BOARD OF EQUALIZATION

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Executive Secretary

June 16, 1982

No. 82/86

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 8

Following are brief summaries of selected proposed legislation or amendments to earlier drafts which relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 2308

Authors: Assemblymen Bates, Young, and Imbrecht
Action: Amended in Assembly
Date: May 10, 1982
Affected Code Section: Amends Section 214.02 of the Revenue and Taxation Code. Also repeals Section 2 of Chapter 1772 of the Statutes of 1971.

This bill, first mentioned in Legislative Summary No. 1, dated January 4, 1982, modifies the application of the welfare exemption to certain natural preserves accessible to the general public. As amended, the bill makes this exemption operative for these certain properties for fiscal years 1983-84 through 1987-88.

AB 2460

Authors: Assemblymen Sher, Deddeh, and Lockyer
Action: Amended in Assembly
Date: May 10, 1982
Affected Code Section: Amends various sections of the Government Code; amends and adds various sections to the Revenue and Taxation Code.

This bill was originally discussed in Legislative Summary No. 2, dated January 26, 1982. It deals with the postponement of property taxes on mobilehomes owned by qualifying senior citizens. The recently amended language of this bill gives the security interest created by the postponement of taxes the force of a lien with priority over other claims against the mobilehome.

AB 2718

Author: Assemblyman Kapiloff
Action: Amended in Assembly
Date: May 27, 1982
Affected Code Section: Amends Section 62 of the Revenue and Taxation Code.

This bill, which has been amended three times since its introduction (see Legislative Summary No. 3, dated March 12, 1982), has now been changed to provide that intrafamily, not interfamily, transfers of certain dwelling units will be excluded from change in ownership.

AB 3193

Author: Assemblyman Cortese
Action: Amended in Assembly
Date: May 19, 1982
Affected Code Section: Amends Section 51283 and 51283.1 of the Government Code; amends Section 426 of the Revenue and Taxation Code.

This bill, as mentioned in Legislative Summary No. 4, dated April 1, 1982, originally dealt only with nonrenewal procedures for open-space (Williamson Act) contracts. It has been expanded to include a clarification of the statutes applicable to cancellation value and cancellation fee pursuant to the cancellation of an open-space contract.

AB 3296

Authors: Assemblyman Waters, et al.
Action: Amended in Assembly
Date: May 18, 1982
Affected Code Section: Amends Section 27423 and 51142 of the Government Code; amends, adds, and repeals various sections of the Revenue and Taxation Code.

This bill, dealing with timber taxation, was first discussed in Legislative Summary No. 4, dated April 1, 1982, and has since been amended twice. In this latest revision, this measure requires the State Controller to distribute 100 percent of the balance, rather than the balance in excess of \$100,000, of funds in the Timber Tax Fund, to county treasurers in proportion to the amount in the fund generated from each county.

AB 3379

Authors: Assemblyman Robinson, et al.
Action: Amended in Assembly
Date: May 13, 1982
Affected Code Section: Adds Chapter 6.8 to Part 1 of Division 1 of Title 5 of the Government Code.

This bill was originally presented in Legislative Summary No. 6, dated April 28, 1982. It has been amended twice since that time. As currently written, this measure calls for the establishment of an Agricultural Land Trust. Funding for this entity was originally intended to come from the cancellation fees paid to the State Controller upon cancellation of a landowner's open-space (Williamson Act) contract. This funding requirement has been eliminated in the present version of the bill; instead, the provisions of the bill will not now become operative until the Legislature appropriates money from the General Fund to implement them.

AB 3382

Author: Assemblyman Cortese
Action: Amended in Assembly
Date: May 25, 1982
Affected Code Section: Amends various sections of the Health and Safety Code; amends various sections of, and adds a section to, the Revenue and Taxation Code.

This "housekeeping bill," sponsored by the Board of Equalization, was discussed previously in Legislative Summary No. 6, dated April 28, 1982. It has been expanded to include the revisions to the change in ownership statutes that were initially contained in Assembly Bill 3194, also carried by Assemblyman Cortese (see elsewhere in this summary), affecting transfers between legal entities and corporate reporting of changes in control.

AB 3742

Author: Assemblyman Floyd
Action: Amended in Assembly
Date: May 11, 1982
Affected Code Sections: Adds Sections 1640.1 and 1641.1 to the Revenue and Taxation Code.

AB 3742 (Cont.)

This bill, which was first discussed in Legislative Summary No. 6, dated April 28, 1982, deals with assessment protests and the role of the hearing officer in the appeal procedure. As recently amended, this bill would permit the assessor to request his county board of equalization or assessment appeals board to reject the recommendation of the assessment hearing officer.

AB 3800

Authors: Assemblymen Marguth, Naylor, et al.
Action: Introduced in Assembly
Date: May 13, 1982
Affected Code Sections: Amends Section 50077 of the Government Code;
amends Section 130350 of the Public Utilities
Code. Urgency statute.

Article XIII A of the California Constitution limits ad valorem property taxes, but permits cities, counties, and special districts to impose special taxes following a 2/3 favorable vote of the electors of the taxing entity. Existing statutes establish procedures for imposing such a tax. This bill would extend statutory authorization for such special taxes to the Los Angeles County Transportation Commission, and would require a 2/3 voter approval for any such measure submitted in an election after July 1, 1978.

SB 1326

Author: Senator Alquist
Action: Amended in Senate
Date: June 2, 1982
Affected Code Sections: Many sections of many codes.

This omnibus bill, first discussed in Legislative Summary No. 1, dated February 2, 1982, has been amended three times. The latest set of amendments removed all references to "supplemental rolls" and a January 1 lien date. It also contains the language effecting the Board's monitoring activities as reflected in the budget bills of both the Senate and Assembly.

SB 1477

Author: Senator Marks
Action: Amended in Senate
Date: May 20, 1982
Affected Code Sections: Many sections of many codes. Urgency statute.

June 16, 1982

SB 1477 (Cont.)

Originally presented in Legislative Summary No. 3, dated March 12, 1982, this bill has recently been amended in ways not affecting property tax law. The bill includes in its sections amendments to existing law regulating change in ownership statements and penalty provisions for failure to file change in ownership information when requested. The proposed 15 day period has been extended to 30 days and the proposal to increase the minimum penalty from \$100 to \$200 was dropped.

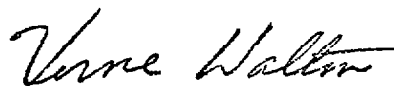
SB 2086

Author: Senator Johnson
Action: Amended in Senate
Date: May 25, 1982
Affected Code Sections: Adds Section 434.6 to the Revenue and Taxation Code. Urgency statute.

First mentioned in Legislative Summary No. 7, dated May 12, 1982, this bill provides alternative methods for returning overpayments of timberland taxes to assessees. This bill was drafted in response to the Soper-Wheeler v. State Board of Equalization court case, in which the site value schedule for certain timberland was found to be incorrect. As first drafted, this bill referenced only overpayments made for the 1980-81 fiscal year, and called for the county assessor to prescribe the procedure for applying the tax credit to taxes due for the 1982-83 fiscal year. Now the bill refers to overpayments for 1981-82 as well, and states that the county auditor shall prescribe procedure.

Copies of each of these bills are enclosed for your information.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

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Enclosure
AL -08-1337A